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**Examples of Class 5 Property Include:**

- Furniture Auditorium and Theater Seats
- Bars & SiniBuildings, Mobile Type
- Booths, Tables & Chairs
- Beauty/Bathrooms
- Merchandise Fixtures
- Cabinets & Shelves
- Cashier's Islands/ Hotel Furniture
- Check Out Signs, Mechanical & Electrical
- Displays, Cases & Backs
- Office Furniture (except Office Machines)
- Water Sinks

**The following schedule is recommended for valuing Class 5 property in the 2011 assessment year:**

Year	of Acquisition	Percent Good of Acquisition Cost
2010		87%
2009		76%
2008		70%
2007		62%
2006		55%
2005		46%
2004		37%
2003		25%
2002 and prior		13%

**Class 5, Long Life Trade Fixtures, is Defined as:**

Non-mechanical trade fixtures such as furniture and shelving subject to functional obsolesce due to style and design changes or items subject to light wear and tear.